

## Message Text

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67

ORIGIN TRSE-00

INFO OCT-01 NEA-14 ISO-00 L-03 AID-20 CIAE-00 COME-00

EB-11 FRB-03 INR-11 NSAE-00 RSC-01 XMB-07 OPIC-12

SP-03 CIEP-03 LAB-06 SIL-01 OMB-01 /097 R

66616

DRAFTED BY: NATHAN GORDON TRSY

7/22/74 2794

APPROVED BY: NEA:ALATHERTON JR

TRSY:NGORDON L/NEA:SCNELSON

STATE: WSMITH NEA IAI EB/IFD/OMA:MTMINNIES

NEA/EGY LWSEMAKIS L/T WMCQUADE

----- 097506

R 232253Z JUL 74

FM SECSTATE WASHDC

TO AMEMBASSY TEL AVIV

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E.O. 11652: N/A

TAGS/ EFIN

SUBJECT: INCOME TAX TREATY

AS FOLLOWUP TO SIMON VISIT, EMBASSY REQUESTED TO  
APPROACH GOI ON INITIATING DISCUSSIONS ON AN INCOME TAX  
CONVENTION BETWEEN ISRAEL AND THE UNITED STATES. SIMILAR  
APPROACH BEING MADE IN EGYPT.

US PREPARED TO TRANSMIT A DRAFT AGREEMENT AS BASIS  
FOR DISCUSSION WHICH FOLLOWS GENERAL LINE OF OECD MODEL  
CONVENTION BUT MODIFIED TO CONFORM WITH US PRACTICES.  
DRAFT WOULD NOT CONTAIN TAX-SPARING CREDIT SUCH AS WAS  
INCORPORATED IN EARLIER CONVENTION DUE TO CONTINUED  
SENATE OPPOSITION TO SUCH TAX INCENTIVES.

WOULD APPRECIATE REACTION OF GOI ON TIME AND PLACE  
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FOR DISCUSSIONS.

EMBASSY MAY INFORM GOI THAT SIMILAR PROPOSAL BEING  
SENT TO CAIRO. KISSINGER

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** AGREEMENT DRAFT, TAX AGREEMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 23 JUL 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** kelleyw0  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1974STATE159921  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** NATHAN GORDON TRSY  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D740199-1009  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1974/newtext/t19740724/aaaaaufa.tel  
**Line Count:** 64  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ORIGIN TRSE  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** kelleyw0  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 14 AUG 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <14-Aug-2002 by shawdg>; APPROVED <20 FEB 2003 by kelleyw0>  
**Review Markings:**

Declassified/Released  
US Department of State  
EO Systematic Review  
30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** INCOME TAX TREATY AS FOLLOWUP TO SIMON VISIT, EMBASSY REQUESTED TO  
**TAGS:** EFIN, IS  
**To:** TEL AVIV  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005